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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-3
RIGHTS OFFERING
1,073.2 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 03/31/07
Bill Number: 1156471

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	02/01/07	1.80	EMAILS TO B. ROSENBERG AND B. SCHELER RE: S-1 (0.2); TELECONFERENCE WITH WORKING GROUP RE: SAME (0.3); PREPARE FOR (0.2), AND PARTICIPATE IN (0.6) MEETING AT COMPANY IN TROY WITH J. SHEEHAN, M. LOEB AND S. CORCORAN RE: SAME AND FEBRUARY 6TH DRAFTING SESSION IN NEW YORK CITY; REVIEW AND BEGIN TO MARK-UP JANUARY 31ST DRAFT RE: SAME (0.3); EMAIL TO WORKING GROUP RE: SAME (0.2).
BUTLER, JR. J	02/02/07	0.80	CONTINUE TO REVIEW S-1 (0.6); EMAILS FROM/TO B. STEINGART RE: S-1 (0.2).
BUTLER, JR. J	02/03/07	0.30	REVIEW EMAIL FROM J. SHEEHAN AND FOLLOW-UP RE: D&T CONSENT ISSUE AND NEXT STEPS (0.3).
BUTLER, JR. J	02/05/07	0.80	CONTINUE TO PREPARE FOR FEBRUARY 6TH CLIENT S-1 DRAFTING SESSION IN NEW YORK CITY INCLUDING REVIEW S-1 AND PARTICIPATE IN WORKING GROUP TELECONFERENCE (0.8).
BUTLER, JR. J	02/06/07	2.80	PREPARE FOR AND PARTICIPATE IN CLIENT S-1 DRAFTING SESSION IN NEW YORK CITY (2.8).
BUTLER, JR. J	02/09/07	0.60	CONTINUE TO REVIEW S-1 (0.4); EMAILS PLAN INVESTORS, GM AND STATUTORY COMMITTEE COUNSEL RE: S-1 FILING TIMETABLE (0.2).
BUTLER, JR. J	02/10/07	1.60	CONTINUE TO REVIEW REVISED S-1 (1.4); EMAILS FROM/TO J. TANENBAUM RE: SAME (0.2).
BUTLER, JR. J	02/11/07	0.40	PREPARE FOR AND PARTICIPATE IN WORKING GROUP TELECONFERENCE RE: TIMETABLE AND DUE DILIGENCE MATTERS (0.4).
BUTLER, JR. J	02/12/07	0.40	PREPARE FOR (0.2) AND ATTEND (0.2) WORKING GROUP MEETING AT COMPANY IN TROY RE: TIMETABLE AND DUE DILIGENCE MATTERS.
BUTLER, JR. J	02/13/07	1.10	FOLLOW-UP ON FEBRUARY 12 WORKING GROUP MEETING AT COMPANY IN TROY RE TIMETABLE AND DUE DILIGENCE MATTERS (0.6); REVIEW EMAILS AND COMMENTS FROM LATHAM AND WEIL ON BEHALF OF CREDITORS COMMITTEE AND GM (0.5).
BUTLER, JR. J	02/14/07	1.30	CONTINUE TO PREPARE FOR FEBRUARY 15TH DRAFTING SESSION IN NEW YORK CITY WITH DELPHI SENIOR MANAGEMENT AND WORKING GROUP RE: S-1 INCLUDING REVIEW OF MATERIALS AND COMMENTS BY OTHER STAKEHOLDERS (1.3).

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BUTLER, JR. J	02/15/07	3.40	PREPARE FOR (0.8) AND PARTICIPATE IN (1.9) DRAFTING SESSION IN NEW YORK CITY WITH DELPHI SENIOR MANAGEMENT AND WORKING GROUP RE: S-1; REVIEW AND REVISE FORMULATION RE: WITHDRAWAL RIGHTS (0.4); REVIEW PLAN INVESTOR COMMENTS (0.3).
BUTLER, JR. J	02/16/07	0.80	FOLLOW-UP ON FEBRUARY 15TH DRAFTING SESSION IN NEW YORK CITY WITH DELPHI SENIOR MANAGEMENT AND WORKING GROUP RE S-1 INCLUDING FURTHER REVIEW OF FORMULATION RE WITHDRAWAL RIGHTS (0.8).
BUTLER, JR. J	02/17/07	1.20	REVIEW REVISED S-1 DRAFT (1.2).
BUTLER, JR. J	02/20/07	0.60	PREPARE FOR (0.2) AND PARTICIPATE IN (0.4) S-1 DUE DILIGENCE WORKING GROUP TELECONFERENCE.
BUTLER, JR. J	02/21/07	0.70	REVIEW STAKEHOLDER COMMENTS TO S-1 DRAFT AND NEXT STEPS (0.3); REVIEW SECTION 1145 ANALYSIS RE FRIED FRANK ARGUMENTS (0.4).
BUTLER, JR. J	02/25/07	1.10	REVIEW REVISED S-1 DRAFT (0.8); FOLLOW-UP RE TIMETABLE AND POTENTIAL FILING DELAY (0.3).
19.70			
COCHRAN EL	02/01/07	2.70	CONTINUE TO WORK ON S-1 MATTERS (2.7).
COCHRAN EL	02/05/07	3.10	REVIEW S-1 (3.1).
COCHRAN EL	02/06/07	8.20	MEETING ON S-1; INCLUDING REVIEW OF S-1 ISSUES (8.2).
COCHRAN EL	02/07/07	2.30	REVIEW S-1 ISSUES (2.3).
COCHRAN EL	02/08/07	2.50	REVIEW S-1 ISSUES (2.5).
COCHRAN EL	02/09/07	2.10	REVIEW S-1 ISSUES (2.1).
COCHRAN EL	02/11/07	1.10	FOLLOW-UP ON DILIGENCE PROCESS (0.4); REVIEW ISSUES (0.7).
COCHRAN EL	02/13/07	1.80	REVIEW S-1 COMMENTS (1.8).
COCHRAN EL	02/14/07	1.80	REVIEW S-1 (1.8).
COCHRAN EL	02/15/07	4.70	PARTICIPATE IN S-1 DRAFTING SESSION (2.1); PREPARE FOR DRAFTING SESSION (2.6).
COCHRAN EL	02/20/07	3.60	REVIEW 10-K FOR S-1 DILIGENCE (3.6).
COCHRAN EL	02/21/07	3.70	WORK ON REVISED S-1 (3.7).
COCHRAN EL	02/22/07	3.90	PARTICIPATE IN S-1 DRAFTING SESSION (2.1); PREPARE FOR SESSION (1.8).
COCHRAN EL	02/23/07	3.30	REVIEW S-1 (3.3).
COCHRAN EL	02/26/07	4.70	REVIEW RIGHTS OFFERING ISSUES RELATING TO TIMING FOR FILING (2.8); REVIEW GUNJUMPING MEMO TO BE SENT TO CLIENT (1.9).

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49.50

FURFARO JP	02/08/07	0.80	REVIEW OF MATERIALS RE: ATTRITION PROGRAM FOR S-1 (0.8).
FURFARO JP	02/22/07	2.10	REVIEW OF DRAFT S1 AND 10K/REVISIONS (2.1).
FURFARO JP	02/23/07	1.00	REVIEW OF DRAFT FILINGS (1.0).

3.90

GIBSON ML	02/02/07	0.20	MULTIPLE TELECONFERENCES/CORRESPONDENCE RE: REGISTRATION ISSUE (0.2).
GIBSON ML	02/03/07	0.30	REVIEW ORDER AND RULE; MULTIPLE CORRESPONDENCE (0.3).
GIBSON ML	02/05/07	1.30	REVIEW OUTLINE OF REGISTRATION ISSUES (0.2); MEETING WITH INTERNAL TEAM RE: 8-A/REGISTRATION ISSUES AND NEXT STEPS (1.1).
GIBSON ML	02/07/07	0.10	UPDATE RE: S-1; DRAFTING NEXT STEPS (0.1).
GIBSON ML	02/09/07	2.00	ALL HANDS TELECONFERENCE (0.7); REVIEW AND COMMENT ON DRAFT REGISTRATION STATEMENT AND CONVERSATIONS RE: SAME (1.3).
GIBSON ML	02/12/07	0.10	FOLLOW UP RE: REGISTRATION STATEMENT AND ISSUES (0.1).
GIBSON ML	02/13/07	0.20	TELECONFERENCE WITH INTERNAL WORKING GROUP RE: S-1 DISCLOSURE ISSUE (0.2).
GIBSON ML	02/14/07	0.30	MULTIPLE CALLS/CORRESPONDENCE WITH WORKING GROUP (0.3).
GIBSON ML	02/15/07	3.60	VIDEO CONFERENCE AND FOLLOW UP ON MEETING/DISCUSSIONS WITH WORKING GROUP (3.1); MULTIPLE DISCUSSIONS RE: DILIGENCE ON FILINGS AND MARKED UP MEMO TO WORKING GROUP (0.5).
GIBSON ML	02/19/07	0.30	REVIEW CIRCLE DRAFT (0.3).
GIBSON ML	02/22/07	3.90	REVIEW F. FRANK COMMENTS OF WHITE & CASE COMMENTS ON FORM S-1 (0.9); TELECONFERENCE WITH WHITE & CASE ON S-1 AND FOLLOW UP INTERNALLY (1.0); TELECONFERENCE/MEETING WITH CLIENT AND INTERNAL TEAM AND FOLLOW UP (2.0).
GIBSON ML	02/26/07	0.30	RESEARCH/MULTIPLE CORRESPONDENCE RE: S-1 ISSUE (0.2); CORRESPONDENCE RE: 10-K (0.1).

12.60

GROSS C	02/06/07	4.20	NYC DRAFTING SESSION FOR RIGHTS OFFERING; STRUCTURING/TAX ANALYSIS (4.2).
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GROSS C	02/07/07	2.60	ANALYSIS OF S-1 TRANSACTION STRUCTURE (2.6).
GROSS C	02/15/07	3.20	WORK RE: DRAFT S-1 (3.2).
		10.00	
MARAFIOTI KA	02/01/07	1.60	ANALYZE ISSUES RE: RIGHTS OFFERING AND S-1 (1.4); CORRESPONDENCE TO PLAN INVESTORS AND COMMITTEE COUNSEL RE: SAME (0.2).
MARAFIOTI KA	02/02/07	1.00	CONSIDER ISSUES RE: RIGHTS OFFERING (0.7); CORRESPONDENCE EXCHANGE WITH PLAN INVESTORS RE: SAME (0.3).
MARAFIOTI KA	02/04/07	2.00	REVIEW DRAFT S-1 (2.0).
MARAFIOTI KA	02/05/07	3.10	WORK ON ISSUES RE: S-1 (0.5); EXCHANGE OF CORRESPONDENCE WITH PLAN INVESTORS RE: SAME (0.3); CONTINUE REVIEW OF S-1 (2.3).
MARAFIOTI KA	02/06/07	8.30	CORRESPONDENCE RE: S-1 (0.3); REVIEW EQUITY COMMITTEE COMMENTS RE: S-1 (0.3); REVIEW RIGHTS OFFERING PRECEDENT (1.2); REVIEW PLAN INVESTOR COMMENTS RE: S-1 (0.3); CONSIDER S-1 ISSUES (2.9); DRAFTING SESSION WITH CLEINT, ROTHSCHILD, AND FTI RE: S-1 (3.3).
MARAFIOTI KA	02/07/07	0.60	CORRESPONDENCE TO FRIED FRANK RE: S-1 (0.2) AND RELATED INTERNAL CORRESPONDENCE (0.2) CONSIDER TAX ISSUES IN CONNECTION WITH S-1 (0.2).
MARAFIOTI KA	02/08/07	4.00	CORRESPONDENCE RE: S-1 (0.2); REVIEW AND REVISE S-1 DRAFT (1.4); CONSIDER ISSUES RE: FRACTIONAL SHARES AND TAX IMPLICATION OF SAME (2.2); ADDITIONAL CORRESPONDENCE (0.2).
MARAFIOTI KA	02/09/07	3.60	REVIEW S-1 (3.4) AND CORRESPONDENCE RE: SAME (0.2).
MARAFIOTI KA	02/10/07	1.60	REVIEW S-1 (1.0); RESEARCH RE: REGISTRATION STATEMENT ISSUES (0.6).
MARAFIOTI KA	02/11/07	0.10	CONSIDER S-1 ISSUES (0.1).
MARAFIOTI KA	02/12/07	1.40	MESSAGE TO B. STEINGART RE: S-1 AND TELECONFERENCE WITH V. MEWANI RE: SAME (0.3); FOLLOWUP CORRESPONDENCE (0.3); CONSIDER REGISTRATION STATEMENT ISSUES RE: SECTION 1145 (0.8).
MARAFIOTI KA	02/13/07	1.90	TELECONFERENCE WITH V. MELWANI RE: SECTION 1145 ISSUE (0.1); CORRESPONDENCE REVIEW RE: S-1 (0.3); RESEARCH SECTION 1145 ISSUES (1.5).
MARAFIOTI KA	02/14/07	3.60	CONTINUE RESEARCH RE: SECTION 1145 ISSUES (1.9); ANALYZE S-1 DILIGENCE ISSUES (0.2); CORRESPONDENCE EXCHANGE RE: REGISTRATION STATEMENT (0.2); WORK ON S-1 MATTERS (1.3).

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MARAFIOTI KA	02/15/07	6.50	VIDEO CONFERENCE RE: S-1 WITH COMPANY, ROTHSCHILD, AND FTI (2.2); ANALYZE SECTION 1145 ISSUES IN CONNECTION WITH REGISTRATION STATEMENT (2.9) AND TELECONFERENCE WITH B. STEINGART, V. MELWANI, AND A. RESNICK RE: SAME (0.5); CORRESPONDENCE EXCHANGE RE: SAME (0.9).
MARAFIOTI KA	02/16/07	4.90	REVIEW REVISED DRAFT S-1 (4.4) AND EXCHANGE CORRESPONDENCE RE: SAME (0.5).
MARAFIOTI KA	02/19/07	1.10	REVIEW AND REVISE MEMO RE: RIGHTS OFFERING AND SECTION 1145 (0.1); RESEARCH RE: SAME (0.5); CONSIDER ISSUES RE: REGISTRATION STATEMENT (0.5).
MARAFIOTI KA	02/21/07	3.40	CORRESPONDENCE RE: S-1 (0.2); REVIEW REVISED MEMO RE: SECTION 1145 (0.6); TELECONFERENCE WITH B. ROSENBERG RE: S-1 (0.3); REVIEW S-1 ISSUES (1.2); REVIEW SECTIONS OF S-1 (1.1).
MARAFIOTI KA	02/22/07	3.20	TELECONFERENCE WITH WHITE & CASE RE: S-1 (0.6); FOLLOWUP ANALYSIS (0.3); TELECONFERENCE WITH J. SHEEHAN AND S. CORCORAN RE: S-1 (1.3) AND FOLLOWUP (0.5); WORK ON REVISIONS TO S-1 (0.5).
MARAFIOTI KA	02/23/07	1.70	CORRESPONDENCE EXCHANGE WITH FRIED FRANK RE: S-1 (0.2); REVIEW LATEST DRAFT OF S-1 (0.9); CONSIDER ISSUES RE: S-1 (0.6).
MARAFIOTI KA	02/25/07	1.10	REVIEW PRINTERS' PROOF OF S-1 (1.0); REVIEW CORRESPONDENCE RE: S-1 (0.1).
MARAFIOTI KA	02/27/07	0.70	CONSIDER S-1 ISSUES (0.5); REVIEW CHANGES TO S-1 (0.2).
		55.40	
NOEL GA	02/03/07	0.50	REVIEW S-1 MATERIALS (0.5).
NOEL GA	02/04/07	1.20	TELECONFERENCE RE: S-1 WORKING GROUP (1.2).
NOEL GA	02/05/07	2.80	CORRESPONDENCE; TELECONFERENCE; INVESTIGATE LAW RE: S-1 (2.8).
NOEL GA	02/06/07	2.60	TELECONFERENCE WITH COMPANY; INVESTIGATE FACTS; INVESTIGATE LAW RE: S-1 (2.6).
NOEL GA	02/07/07	0.80	INVESTIGATE LAW; CORRESPONDENCE RE: S-1 (0.8).
NOEL GA	02/08/07	0.90	INVESTIGATE LAW; CORRESPONDENCE RE: S-1 (0.9).
NOEL GA	02/09/07	0.80	REVIEW S-1 MATTER (0.8).
NOEL GA	02/11/07	0.50	TELECONFERENCE WITH N. SAGGESE; CORRESPONDENCE (0.5).
NOEL GA	02/12/07	1.00	CORRESPONDENCE RE: S-1 (1.0).

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NOEL GA	02/14/07	1.40	TELECONFERENCE RE: S-1 DILIGENCE (1.4) .
NOEL GA	02/15/07	0.80	REVIEW S-1 DOCUMENTS; CORRESPONDENCE (0.8) .
NOEL GA	02/19/07	0.40	CORRESPONDENCE RE: S-1 (0.4) .
NOEL GA	02/20/07	1.50	TELECONFERENCE WITH S-1 WORKING GROUP; REVIEW DOCUMENTS; CORRESPONDENCE (1.5) .
NOEL GA	02/23/07	0.40	TELECONFERENCE WITH M. GASAWAY; CORRESPONDENCE (0.4) .
NOEL GA	02/26/07	1.70	CORRESPONDENCE AND CALLS WITH S-1 WORKING GROUP (1.7) .
17.30			
PANAGAKIS GN	02/01/07	1.30	REVIEW REGISTRATION STATEMENT AND COORDINATE NEXT STEPS (1.3) .
PANAGAKIS GN	02/04/07	2.50	REVIEW AND COMMENT ON S-1 (2.5) .
PANAGAKIS GN	02/05/07	3.40	COMPLETE REVIEW OF S-1 (1.8); TELECONFERENCE WITH WORKING GROUP RE: COMMENTS TO S-1 (0.8); PREPARE FOR NEXT DAY MEETING (0.8) .
PANAGAKIS GN	02/06/07	5.70	REVIEW AND COMMENT ON COMMENTS TO S-1 RECEIVED FROM COMMITTEES AND PLAN INVESTOR (3.2); PARTICIPATE ON DRAFTING SESSION RE: SAME (2.5) .
PANAGAKIS GN	02/07/07	2.60	REVIEW OPEN ISSUES FROM PRIOR DAY DRAFTING SESSION (0.8); REVIEW 1145 RESEARCH ITEMS (1.8) .
PANAGAKIS GN	02/08/07	2.10	REVIEW REVISED S-1 (0.5); REVIEW 1145 MATERIALS (1.6) .
PANAGAKIS GN	02/09/07	0.90	REVIEW AND COMMENT ON S-1 (0.9) .
PANAGAKIS GN	02/10/07	0.80	REVIEW REVISIONS TO S-1 (0.8) .
PANAGAKIS GN	02/13/07	1.10	CONTINUE ANALYSIS OF 1145 ISSUES (0.8); REVIEW GM COMMENTS TO S-1 (0.3) .
PANAGAKIS GN	02/14/07	1.70	PREPARE FOR NEXT DAY DRAFTING SESSION (0.7); FOLLOW UP ON 1145 ISSUES (1.0) .
PANAGAKIS GN	02/15/07	3.90	REVIEW AND COMMENT ON S-1 (0.6); PREPARE FOR DRAFTING SESSION RE: SAME (1.0); INTERNAL DISCUSSION RE: 1145 (1.3); TELECONFERENCE WITH EQUITY COMMITTEE COUNSEL RE: SAME (0.4); ATTEND TO FOLLOW UP MATTERS RE: SAME (0.6) .
PANAGAKIS GN	02/18/07	1.20	REVIEW REVISED S-1 (0.6); FOLLOW-UP ANALYSIS RE: 1145 (0.6) .
PANAGAKIS GN	02/19/07	0.90	REVIEW 1145 MEMO (0.9) .
PANAGAKIS GN	02/20/07	1.40	REVIEW REVISED S-1 AND RESPONSES FROM CONSTITUENTS (1.4) .

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PANAGAKIS GN	02/21/07	2.50	REVIEW REVISED S-1 (0.4); CONTINUE TO EVALUATE 1145 ISSUES (1.0); FURTHER REVIEW OF RIGHTS OFFERING MATTERS (1.1).
PANAGAKIS GN	02/22/07	1.80	PARTICIPATE ON TELECONFERENCE RE: S-1 AND RELATED MATTERS (1.8).
PANAGAKIS GN	02/23/07	1.20	ATTENTION TO COMMITTEE POSITION OF 1145 (0.8); REVIEW REVISIONS TO S-1 (0.4).
PANAGAKIS GN	02/26/07	0.20	REVIEW CHANGES TO S-1 (0.2).
PANAGAKIS GN	02/28/07	0.60	REVIEW S-1 (0.6).

35.80

SAGGESE NP	02/02/07	1.10	REVIEW S-1 AND RELATED ISSUES (1.1).
SAGGESE NP	02/04/07	2.90	REVIEW VARIOUS DOCUMENTS (2.9).
SAGGESE NP	02/05/07	4.80	REVIEW DRAFT OF S-1 (4.8).
SAGGESE NP	02/06/07	9.80	REVIEW S-1; REVIEW S-1 REG. ISSUES, INCLUDING RULES AND SEC PROCESS (3.9); TELECONFERENCE WITH COMPANY; REVIEW SEC PROCESS, INCLUDING ACCOUNTING MATTERS AND REVIEW OF RELATED ISSUES (1.2); ALL HANDS MEETING IN NEW YORK (4.7).
SAGGESE NP	02/08/07	2.40	VARIOUS SECURITIES ISSUES; S-1 AND TIMING ISSUES (2.4).
SAGGESE NP	02/09/07	1.30	PARTICIPATE IN SENIOR STRATEGY CALL (0.4); REVIEW SEC AND TIMING ISSUES (0.9).
SAGGESE NP	02/11/07	0.60	PARTICIPATE IN CONFERENCE RE: PROCESS AND RELATED ISSUES (0.6).
SAGGESE NP	02/12/07	2.90	PARTICIPATE IN CONFERENCE RE: S-1 AND 10-K ISSUES AND RELATED MATTERS (2.9).
SAGGESE NP	02/13/07	0.90	REVIEW S-1 ISSUES (0.9).
SAGGESE NP	02/14/07	4.10	REVIEW S-1 (4.1).
SAGGESE NP	02/15/07	6.00	REVIEW S-1; TELECONFERENCE WITH CLIENT RE: S-1 AND RELATED ISSUES (3.9); VARIOUS MATTERS RE: 1145, INCLUDING TELECONFERENCE WITH F. FRANK (2.1).
SAGGESE NP	02/16/07	3.20	REVIEW S-1 DRAFTS (3.2).
SAGGESE NP	02/19/07	4.90	REVIEW 10-K AND 8-K (4.9).
SAGGESE NP	02/20/07	2.20	DILIGENCE AND REVIEW OF 10-K (2.2).
SAGGESE NP	02/22/07	1.60	REVIEW S-1 AND 10-K AND RELATED DILIGENCE ISSUES, INCLUDING TELECONFERENCE WITH CLIENT (1.6).
SAGGESE NP	02/26/07	0.70	CONSIDER FILING ISSUES AND REQUEST FROM INVESTORS (0.7).
SAGGESE NP	02/28/07	0.90	REVIEW DOCUMENTS (0.9).

50.30

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Total Partner		254.50	
GASAWAY M	02/03/07	3.60	FOLLOW UP ON RIGHTS OFFERING AND S-1 (3.6) .
GASAWAY M	02/04/07	2.90	FOLLOW UP ON RIGHTS MATTERS (2.9) .
GASAWAY M	02/05/07	2.70	REVISE S-1 (2.7) .
GASAWAY M	02/06/07	14.10	REVISE S-1 IN RESPONSE TO COMMENTS (9.9); DRAFT SESSION (4.2) .
GASAWAY M	02/07/07	9.60	REVISE S1 AND DISTRIBUTE TO SKADDEN WORKING GROUP (9.6) .
GASAWAY M	02/08/07	1.40	RESEARCH WITHDRAWAL OF S3 REGISTRATION STATEMENT TO GET FEE CREDIT (0.5); FOLLOW UP ON RELATED S1 ITEMS (0.9) .
GASAWAY M	02/09/07	2.10	REVIEW COMMENTS ON S1, REVISE TO REFLECT COMMENTS, DISTRIBUTE TO WORKING GROUP (2.1) .
GASAWAY M	02/10/07	4.90	REVISE REGISTRATION STATEMENT IN RESPONSE TO COMMENTS AND DISTRIBUTE TO WORKING GROUP (4.9) .
GASAWAY M	02/12/07	4.80	INCORPORATE COMPANY COMMENTS TO S-1 (2.2); WORKING GROUP CONFERENCE RE: S-1 (1.0); RESPOND TO CLIENT EMAILS (1.6) .
GASAWAY M	02/13/07	8.20	INCORPORATE COMMENTS TO S-1 (4.8); PREPARE 10K DILIGENCE ITEMS (1.8); REVIEW AND COMMENT ON RESOLUTIONS (1.6) .
GASAWAY M	02/14/07	17.50	REVISE S-1 IN RESPONSE TO COMMENTS (10.2); REVIEW AND COMMENT ON RESOLUTIONS (1.2); FOLLOW UP ON RIGHTS OFFERING MECHANICS (2.8); FOLLOW UP ON DILIGENCE/SECURITIES LAW MATTERS (3.3) .
GASAWAY M	02/15/07	9.10	DRAFT SESSION ON S-1 (1.9); REVISE S-1 IN RESPONSE TO COMMENTS (7.2) .
GASAWAY M	02/16/07	7.40	REVISE FORM S-1 IN RESPONSE TO COMMENTS AND DISTRIBUTE TO WORKING GROUP (4.2); TELECONFERENCES RE: DILIGENCE AND REVIEW OF 10K DRAFT (3.2) .
GASAWAY M	02/19/07	2.40	REVIEW 10K CIRCLE DRAFT; WORKING GROUP CONFERENCE RE: SAME (2.4) .
GASAWAY M	02/20/07	12.10	CONFERENCE RE: 10K DILIGENCE (0.5); REVISE MARKUP AND PREPARE ISSUE LIST (2.2); REVISE S-1 IN RESPONSE TO COMMENTS (1.8); TELECONFERENCE TO DISCUSS 10K DILIGENCE; UPDATE DILIGENCE CHART (1.5); REVIEW PRESS RELEASE AND PROVIDE COMMENTS (0.6) . REVISE S-1 (4.9); REVIEW AND COMMENT ON EPCA AMENDMENT (0.6) .
GASAWAY M	02/21/07	4.50	REVIEW PRESS RELEASE AND 10K DILIGENCE (0.5); REVISE S-1 TO INCORPORATE COMMENTS (4.0) .

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GASAWAY M	02/22/07	5.90	PARTICIPATE IN S-1 WORKING GROUP TELECONFERENCES (3.8); REVISE S-1 LANGUAGE AND DISTRIBUTE (0.8). REVISE S-1 (0.8); DILIGENCE CALLS WITH DELPHI (0.5).
GASAWAY M	02/23/07	6.20	REVISE S-1/DILIGENCE CALLS (6.2).
GASAWAY M	02/26/07	3.40	FOLLOW UP ON S-1 MATTERS (3.4).
GASAWAY M	02/27/07	0.30	DILIGENCE CALL ON 10K WITH S. CORCORAN AT DELPHI; FOLLOW UP ON MATTERS FROM CALL (0.3).
GASAWAY M	02/28/07	1.10	DISTRIBUTE BLACKLINE OF S-1 TO WORKING GROUP (0.6); FOLLOW UP ON COMMENTS FROM DELPHI (0.5).
		124.20	
MATZ TJ	02/04/07	5.60	REVIEW AND COMMENT ON DRAFT S-1 REGISTRATION STATEMENTS RE: PLANS RIGHTS OFFERING (5.6).
MATZ TJ	02/05/07	3.30	COMMENT AND REVISIONS TO S-1 REGISTRATION STATEMENT (1.7); CORRESPONDENCE FROM B. ROSENBERG RE: SAME (0.1); REVIEW GM COMMENTS S-1 REGISTRATION STATEMENT (0.3); EQUITY COMMITTEE COMMENTS TO S-1 REGISTRATION STATEMENT (0.4); CONTINUE TO REVIEW AND COMMENT ON VARIOUS SECTIONS IN DRAFT S-1 (0.8).
MATZ TJ	02/06/07	1.00	REVIEW WHITE & CASE COMMENTS ON DRAFT S-1 REGISTRATION STATEMENT (0.8); UPDATE WITH N. STUART RE: S-1 DRAFT SESSION (0.2).
MATZ TJ	02/08/07	0.20	REVIEW ADDITIONAL COMMENTS FROM GM IN DRAFT S-1 REGISTRATION STATEMENT (0.2).
MATZ TJ	02/09/07	3.30	REVIEW AND COMMENT ON REVISED S-1 REGISTRATION STATEMENT (2.5); FURTHER REVIEW OF ASPECTS OF DRAFT S-1 REGISTRATION STATEMENT (0.8).
MATZ TJ	02/12/07	0.40	CONSIDER 1145 ISSUE (0.4).
MATZ TJ	02/13/07	2.00	CONTINUE REVIEW OF REVISED S-1 DRAFT REGISTRATION STATEMENT (0.8); PREPARATIONS RE: 2/15 DRAFTING SESSION (0.6); CONTINUE REVIEW OF DRAFT S-1 REGISTRATION STATEMENT (0.4); CORRESPONDENCE WITH M. LOEB RE: S-1 DRAFTING SESSION (0.2).
MATZ TJ	02/14/07	1.20	PREPARATION RE: S-1 DRAFTING SESSION (0.6); CONTINUE REVIEW OF REVISED S-1 (0.6).

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MATZ TJ	02/15/07	4.40	REVIEW DRAFT S-1 FOR DRAFTING AND REVIEW SESSION (1.0); ATTEND DRAFTING SESSION WITH M. LOEB, S. GALE, J. SHEEHAN, K. CRAFT AND SKADDEN TEAM (2.2); FOLLOW UP DISCUSSIONS WITH 10-K DRAFT COMMENTS (1.2).
MATZ TJ	02/16/07	4.60	CONTINUE TO REVIEW AND FOLLOW UP RE: 10-K CIRCLE DRAFT (0.8); REVIEW DRAFT S-1 (2.2); CONTINUE TO REVIEW AND CONSIDERING RE: 10-K CIRCLE DRAFT (0.8); CONSIDER VARIOUS ALTERNATE SUMMARIES TO EQUITY PURCHASE COMMITMENT AGREEMENT (0.8).
MATZ TJ	02/18/07	1.40	CONTINUE TO REVIEW AND COMMENT ON S-1 (1.4).
MATZ TJ	02/19/07	5.20	FURTHER REVIEW AND COMMENTS ON S-1 AND 10-K CIRCLE DRAFTS (2.2); REVIEW AND COMMENT ON 8-K AND 10-K CIRCLE DRAFTS (1.4); TELECONFERENCE WITH SKADDEN TEAM RE: SAME (0.8); TELECONFERENCE SKADDEN TEAM RE: ADDITIONAL CIRCLE DRAFT REVIEW (0.4); CONDUCTING REVIEW SAME (0.4).
MATZ TJ	02/20/07	8.40	REVIEW AND COMMENT ON VARIOUS 10-K CIRCLE DRAFT MATTERS (2.6); REVIEW UPDATED 10-K CIRCLE DRAFT SUMMARY, FURTHER CONSIDERATION OF SAME (0.9); TELECONFERENCE WITH SKADDEN TEAM RE: OUTSTANDING ITEMS ON 10-K CIRCLE DRAFT (0.7); FOLLOW UP WORK ON OUTSTANDING 10-K ITEMS (1.5); TELECONFERENCE WITH SKADDEN TEAM RE: 10-K CIRCLE DRAFT, OUTSTANDING MATTERS (1.1); TELECONFERENCE WITH J. KASTIN RE: SAME (0.2); FURTHER REVIEW OF SAME (0.4); REVIEW AND REVISE S-1 PROVISIONS (0.8).
MATZ TJ	02/21/07	1.70	CONTINUE TO REVIEW AND COMMENT ON S-1 (0.9); REVIEW F. FRANK COMMENTS TO REVISED DRAFT S-1 AND ISSUES LIST (0.8).
MATZ TJ	02/22/07	5.00	REVIEW REVISED DRAFT S-1 AND ISSUES LIST (0.9); TELECONFERENCE WITH WHITE & CASE, MILBANK, SKADDEN TEAM, RE: INVESTORS COMMENTS ON S-1 (0.8); CONSIDER AND REVIEW INVESTORS COMMENTS TO SAME (0.4); TELECONFERENCE WITH J. SHEEHAN, S. CORCORAN AND SKADDEN TEAM RE: DRAFT S-1 MATTERS (2.0); REVIEW REVISED DRAFT S-1, OUTSTANDING ITEMS (0.9).
		47.70	
MCKEON PT	02/05/07	0.50	EVALUATE BLUE SKY EXEMPTIONS LISTING POSSIBILITIES/PROBABILITIES (0.5).
MCKEON PT	02/06/07	0.70	ADVICE RE: REGIONAL EXCHANGE LISTING POSSIBILITIES AND STATE TAKE ON NON-TRANSFERABILITY OF RIGHTS (0.7).

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MCKEON PT	02/07/07	0.80	CONSIDER LISTING ON REGIONAL EXCHANGE; CALLING RIGHTS WARRANTS AND NO SOLICITATIONS EXERCISE OF WARRANTS (0.8) .
MCKEON PT	02/08/07	1.00	REVIEW REVISED DRAFT S-1 (1.0) .
MCKEON PT	02/09/07	1.00	PREPARATIONS FOR FILING OF S-1 AND STATE FILINGS IN COORDINATION THEREWITH (1.0) .
MCKEON PT	02/14/07	1.20	ADVICE RE: BLUE SKY MATTERS (1.2) .
MCKEON PT	02/26/07	1.20	PREPARATIONS FOR FILING WITH CERTAIN STATES IN COORDINATION WITH SEC (1.2) .
		6.40	
SENSENBRENNER EB	02/01/07	3.60	TAX WORK RE: S-1 (2.8) ; TELECONFERENCE WITH S. GALE RE: SAME (0.8) .
SENSENBRENNER EB	02/02/07	2.10	TAX WORK RE: REGISTRATION STATEMENT (2.1) .
SENSENBRENNER EB	02/03/07	1.30	SPOKE WITH G. BAUER RE: S-1 (0.6) ; REVIEW TAX DISCLOSURE (0.7) .
SENSENBRENNER EB	02/05/07	6.70	WORK ON S-1 (6.7) .
SENSENBRENNER EB	02/06/07	6.10	WORK ON S-1 (2.3) ; DRAFT SESSION RE: S-1 (3.0) ; REVIEW MEMO RE: FICA/FUTA REFUND (0.8) .
SENSENBRENNER EB	02/07/07	1.50	TAX WORK RE: S-1 REGISTRATION STATEMENT FOR RIGHTS OFFERING (1.5) .
SENSENBRENNER EB	02/08/07	5.50	WORK ON REGISTRATION STATEMENT RE: RIGHTS OFFERING (3.1) ; TAX ANALYSIS RE: TREATMENT OF FUNCTIONAL RIGHTS (2.4) .
SENSENBRENNER EB	02/09/07	4.20	TAX WORK RE: S1 RIGHTS OFFERING (4.2) .
SENSENBRENNER EB	02/15/07	3.00	TAX WORK RE: S-1 (1.2) ; S-1 DRAFT SESSION (1.8) .
SENSENBRENNER EB	02/20/07	0.50	TAX ANALYSIS RE: RIGHTS OFFERING PAYMENTS (0.5) .
SENSENBRENNER EB	02/21/07	2.50	TAX ANALYSIS (1.8) ; RESPOND TO INQUIRY OF J. OPIE RE: TAX TREATMENT OF RIGHTS EXERCISE (0.7) .
SENSENBRENNER EB	02/22/07	0.60	TAX WORK RE: S-1 (0.6) .
		37.60	
ZISK MB	02/16/07	3.10	REVIEW OF CIRCLED SECTIONS IN 8-K AND 10-K (3.1) .
ZISK MB	02/19/07	3.30	COMPLETE REVIEW OF 10-K; MARKUP AND COMMENT OF 10-K (3.3) .
ZISK MB	02/20/07	0.30	TELCONFERENCE RE: IP LITIGATION ISSUES (0.3) .

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ZISK MB	02/21/07	2.10	DISCUSSIONS WITH MR. STOBERT RE: COMMUNICATIONS FROM DEBTOR'S COUNSEL ON IP LITIGATION AS FOLLOW-UP TO 2/20 CALL REVIEW OF 10K DRAFT (2.1).
ZISK MB	02/22/07	3.20	PREPARATION FOR DILIGENCE CALL WITH COMPANY; TELECONFERENCE WITH MESSRS CORCORAN AND TWOMEY RE: 10-K ISSUE (3.2).
ZISK MB	02/23/07	0.90	REVIEW OF LATEST 10-K DRAFT (0.9).
ZISK MB	02/24/07	0.50	COMPLETE REVIEW OF LATEST DRAFT 10-K (0.5).
		13.40	
Total Counsel		229.30	
CAMPANARIO ND	02/05/07	5.90	REVIEW MATERIALS FROM LITIGATION ON PLAN INVESTMENT AND FRAMEWORK SUPPORT APPROVAL MOTION AND COMPILE MATERIALS ADDRESSING SHARE PRICE (5.9).
		5.90	
FURMAN EC	02/01/07	3.70	PREPARE RIGHTS CERTIFICATES AND RELATED DOCUMENTS (3.7).
FURMAN EC	02/02/07	6.80	PREPARE RIGHTS CERTIFICATES AND RELATED DOCUMENTS; PREPARE ISSUES LIST (6.8).
FURMAN EC	02/04/07	1.80	TELECONFERENCE WITH S-1 WORKING GROUP (1.8).
FURMAN EC	02/05/07	3.60	TELECONFERENCES WITH S-1 WORKING GROUP (0.8); REVIEW COMMENTS TO S-1 (2.2); REVIEW NEW EXECUTIVE COMPENSATION DISCLOSURE RULES (0.6).
FURMAN EC	02/06/07	4.70	REVIEW COMMENTS ON S-1 (1.9); RESEARCH PROJECTION FILINGS ON PRECEDENT TRANSACTIONS (0.7); PREPARE S-1 CHECKLIST (2.1).
FURMAN EC	02/08/07	1.50	TELECONFERENCE WITH WHITE & CASE AND REVIEW RULE 429 REQUIREMENTS (1.5).
FURMAN EC	02/09/07	3.40	REVIEW NEW EXECUTIVE COMPENSATION RULES; REVISE S-1; TELECONFERENCES WITH P. SCHOCKETT RE: TAX DISCLOSURE (3.4).
FURMAN EC	02/13/07	0.80	REVIEW BOARD RESOLUTIONS (0.8).
FURMAN EC	02/22/07	0.40	REVIEW D&O QUESTIONNAIRES (0.4).
FURMAN EC	02/23/07	0.40	PREPARE GUN JUMPING MEMO (0.4).
FURMAN EC	02/26/07	0.50	REVIEW S-1 (0.5).
		27.60	
GANITSKY DI	02/01/07	2.70	REVIEW AND COMMENT ON S-1 (2.7).
GANITSKY DI	02/05/07	3.50	WORK ON PORTION OF S-1 AND RELATED RESEARCH RE: SAME (2.7); REVIEW COMMENTS TO S-1 (0.8).

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GANITSKY DI	02/06/07	7.60	WORK ON CERTAIN PORTIONS OF S-1 AND RELATED RESEARCH FROM PRECEDENTS AS WELL AS REVIEW COMMENTS TO S-1 (2.4); INTERNAL SKADDEN MEETING RE: S-1 AND RELATED MATTERS AS WELL AS TELECONFERENCE WITH CLIENT AND WORK ON AGENDA FOR DRAFTING SESSION (1.4); S-1 DRAFTING SESSION (3.8).
GANITSKY DI	02/07/07	4.20	WORK ON DRAFTING CERTAIN MATTERS FOR S-1 AS WELL AS RESEARCH RE: CERTAIN POINTS (4.2).
GANITSKY DI	02/08/07	2.30	REVIEW AND COMMENT ON REVISED DRAFT OF S-1 (2.3).
GANITSKY DI	02/11/07	3.60	REVIEW AND COMMENT ON S-1 (3.6).
GANITSKY DI	02/13/07	0.50	REVIEW OF COMMENTS ON S-1 AND CORRESPONDENCE RE: SAME (0.5).
GANITSKY DI	02/14/07	1.20	MATTERS RE: DILIGENCE OF 10-K AND S-1 PROCESS INCLUDING INTERNAL CALLS AND CORRESPONDENCE; REVIEW OF S-1 AND COMMENT RE: SAME (1.2).
GANITSKY DI	02/15/07	0.50	REVIEW COMMENTS AND HANDLING OF RELATED MATTERS (0.5).
GANITSKY DI	02/16/07	0.30	MATTERS RE: CIRCLE UP OF 10-K (0.3).
GANITSKY DI	02/19/07	3.90	WORK ON MATTERS RELATED TO CIRCLE UP OF 10-K INCLUDING REVIEW OF COMMENTS (3.1); WORKING GROUP TELECONFERENCE RE: SAME (0.8).
GANITSKY DI	02/20/07	5.70	MATTERS RE: DILIGENCE OF 10-K INCLUDING REVISING TABLE RE: OUTSTANDING ITEMS AND PAGE BY PAGE REVIEW OF CIRCLE UP ALSO CALL WITH SKADDEN TEAM RE: SAME (5.7).
GANITSKY DI	02/21/07	0.70	MATTERS RE: DILIGENCE OF 10-K (0.7).
GANITSKY DI	02/22/07	4.30	TELECONFERENCE WITH WHITE AND CASE RE: S-1 (0.9); LEGAL RESEARCH RE: CERTAIN MATTER RAISED BY WHITE AND CASE AND INTERNAL DISCUSSION RE: CERTAIN ITEMS RAISED BY WHITE AND CASE (1.1); DRAFTING SESSION RE: S-1 (2.3).
GANITSKY DI	02/23/07	1.50	REVIEW CERTAIN SECTIONS OF S-1 (0.7); REVIEW AND MARK UP OF PRESS RELEASE RE: S-1 (0.8).
GANITSKY DI	02/24/07	0.80	REVIEW AND COMMENT ON S-1 (0.8).
GANITSKY DI	02/25/07	0.70	REVIEW CERTAIN SECTION OF S-1 (0.7).
GANITSKY DI	02/26/07	4.10	LEGAL RESEARCH RE: FEDERAL SECURITIES LAWS (1.2); REVIEW GUN JUMPING MEMO (0.7); REVIEW PRESS RELEASE RE: FILING (0.4); MATTERS RE: CONFORMING S-1 TO 10-K (1.8).
GANITSKY DI	02/27/07	1.20	COMMENT ON SECTIONS OF S-1 BASED ON DEVELOPMENTS (1.2).

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49.30

GOETZ AJ	02/05/07	5.90	S-1 FORM CHECK (5.5); RESEARCH RE: NEW EXECUTIVE COMPENSATION RULES (0.4).
GOETZ AJ	02/06/07	0.40	RESEARCH RE: TIMING OF FOAMEX FILINGS (0.4).
GOETZ AJ	02/07/07	1.90	PREPARE TIMELINE OF FOAMEX FILINGS (1.9).
GOETZ AJ	02/08/07	3.80	RESEARCH RE: REGISTRATION STATEMENT FEES (0.3); REVISE S-1 (3.5).
GOETZ AJ	02/09/07	7.80	REVISE S-1 BASED ON COMMENTS FROM SKADDEN TEAM (7.8).
GOETZ AJ	02/12/07	2.50	PREPARE CIRCLE-UP OF 10K AND 8KS (2.5).
GOETZ AJ	02/13/07	5.90	DRAFT RESOLUTIONS RE: APPROVAL OF REGISTRATION STATEMENT AND RELATED ACTIONS (5.7); REVISE 10K CIRCLE DRAFT (0.2).
GOETZ AJ	02/14/07	4.80	REVISE RESOLUTIONS RE: REGISTRATION STATEMENT (1.9); REVIEW AND REVISE S-1 (2.9).
GOETZ AJ	02/15/07	2.00	REVISE 10K CIRCLE DRAFT BASED ON NEW DRAFT OF 10K (1.4); E-MAIL COMMENTS ON S-1 IN PREPARATION FOR DRAFTING SESSION (0.6).
GOETZ AJ	02/20/07	5.40	10K RULES CHECK (5.4).
GOETZ AJ	02/21/07	2.80	REVIEW DRAFT 10K AND COMPARE TO D&O QUESTIONNAIRES (2.8).
GOETZ AJ	02/22/07	5.10	RESEARCH RE: HI/LO STOCK PRICES AND S-1 RISK FACTORS (3.6); REVIEW D&O QUESTIONNAIRES (1.5).
GOETZ AJ	02/23/07	0.80	RESEARCH RE: RISK FACTORS (0.8).
GOETZ AJ	02/26/07	4.50	REVISE S-1 AND REVIEW CHANGES (4.0); RESEARCH RE: RISK FACTORS (0.5).

53.60

GRANT K	02/20/07	1.20	REVIEW DELPHI SEC FILINGS FOR CIRCLE DILIGENCE (1.2).
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HALPER A	02/01/07	0.70	REVIEW DISCRETE ISSUES RELATING TO THE DRAFTING OF THE FORM S-1 (0.7).
HALPER A	02/03/07	3.00	REVIEW FORM S-1 RELATING TO THE RIGHTS OFFERING (3.0).
HALPER A	02/04/07	2.20	REVIEW FORM S-1, SPECIFICALLY IN CONNECTION WITH EPCA AND PSA CONCERNS (2.2).

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HALPER A	02/05/07	1.30	COORDINATE WITH CORPORATE LIBRARY, N. STEWART, AND OTHER SKADDEN ATTORNEYS TO GATHER INFORMATION TO REVISE S-1 Q&A SECTION (1.3).
HALPER A	02/06/07	7.70	PARTICIPATE IN WORKING GROUP TELECONFERENCE ABOUT REVISIONS TO Q&A SECTION OF FORM S-1 (0.9); OBTAIN PRIOR TRANSACTION DOCUMENTS RELATING TO PSA TO DETERMINE PROPER LANGUAGE IN Q&A (0.6); REVIEW ANCILLARY DOCUMENTS AND DEPOSITIONS RELATED TO PSA AS WELL AS PRECEDENT IN RECENT DEALS, TO PREPARE RIDERS TO ADD IN S-1 (2.2); DRAFT REVISED FORM S-1 Q&A LANGUAGE (0.8); PREPARE FOR AND ATTEND TELEPHONIC WORKING GROUP MEETING TO DISCUSS ISSUES RELATING TO FILING OF S-1, 10-K, AND 10-Q (0.8); ASSIST IN PREPERATION FOR ALL HANDS MEETING ON DRAFTING S-1 (AND RELATED CONCERNS) AND PROVIDE ASSISTANCE TO ATTORNEYS AT THE MEETING ON RELATED ISSUES (1.6); REVIEW S-1 FOR CERTAIN CORPORATE TRANSACTIONAL CONCERNS (0.8).
HALPER A	02/08/07	1.30	REVIEW CHANGES PROPOSED BY INVESTORS COUNSEL TO DETERMINE IF THEY WERE ACCURATE (1.3).
HALPER A	02/09/07	3.10	REVIEW S-1 AND PROPOSE DISCLOSURE MODIFICATIONS (3.1).
HALPER A	02/12/07	4.20	REVIEW PROPOSED CHANGES TO CONFIRM COMPLIANCE WITH OUR GOVERNANCE AND PRINCIPAL TRANSACTION DOCUMENTS; ALSO REVIEW ADDITIONAL CHANGES AND CONFIRM COMPLIANCE WITH 10-Q (4.2).
HALPER A	02/13/07	1.40	REVIEW COMMENTS TO S-1 PROPOSED BY WEIL AND LATHAM AND REVIEW TO CONFIRM NO CONCERNS (1.4).
HALPER A	02/14/07	2.20	OBTAIN INFORMATION ON POSSIBLE DILIGENCE REVIEW OF 10-K (0.8); PREPARE FOR AND PARTICIPATE ON WORKING GROUP CONFERENCE CALL TO DISCUSS FUTURE DILIGENCE ASSIGNMENT (0.6); REVIEW INITIAL CIRCLE-DRAFT (0.8).
HALPER A	02/15/07	5.20	REVIEW CIRCLE DRAFT AND PROCESS FOR COORDIANTON (1.6); PREPARE INDIVIDUAL DISTRIBUTIONS FOR CIRCLE DRAFT (2.3); PREPARE EMAILS TO DISTRIBUTE CIRCLE DRAFT RECIPIENTS, INCLUDING RESEARCHING RELEVANT STANDARDS OF LAW (1.3).

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HALPER A	02/16/07	5.40	COORDINATE S-1 REQUIRMENTS FOR NEXT WEEK (0.7); CORDINATE DISTRIBUTION AND CONFIRM RECEIPT OF INITIAL CIRCLE DRAFT COMMENTS (2.2); REVIEWING CIRCLE DRAFT AND CREATING MASTER LIST (1.3); RESEARCH ISSUS RELATING TO 12(G) REGISTRATION AND EXCHANGE TRANSACTIONS (1.2).
HALPER A	02/19/07	9.30	COORDINATE COMMENTS TO CIRCLE-DRAFT, ASSIST IN COORDINATING THE PREPARATION OF A MASTER CIRCLE-DRAFT, (4.9); PARTICIPATE IN WORKING GROUP TELECONFERENCE TO DISCUSS INTIAL FINDINGS (0.8); REVISE MASTER DRAFT AND CREATE TABLE THAT ILLUSTRATES CONCERNS (3.6).
HALPER A	02/20/07	8.50	REVISE CIRCLE-UP MASTER DRAFT, AND SPEAK WITH VARIOUS SKADDEN ATTORNEYS TO COORDINATE ADDITIONAL CONFIRMATIONS (6.7); PARTICIPATE IN WORKING GROUP TELECONFERENCE TO DISCUSS REVISED MARK-UP (1.8).
HALPER A	02/22/07	4.80	COORDINATE WITH SKADDEN ATTORNEYS AND RESEARCH ISSUES TO CONFIRM FACTS IN CIRCLE-DRAFT (4.8).
HALPER A	02/23/07	4.00	REVIEW NEW 10-K TO MAKE SURE NO CONCERNS IN CIRCLE DRAFT CONTEXT (0.8); CREATE LIST ABOUT IMPACT OF REJECTED COMMENTS (1.3); COORDINATE CONFIRMATIONS AND QUESTIONS RAISED (1.9).
HALPER A	02/26/07	1.30	REVIEW ISSUES RELATING TO S-1 EXECUTION (1.3).
		65.60	
HARDIN AS	02/07/07	2.70	REVIEW CORRESPONDENCE RE: RIGHTS OFFERING AND RESEARCH RELATED ISSUES (2.7).
HARDIN AS	02/08/07	1.20	REVIEW COMMENTS ON DRAFT REGISTRATION RIGHTS OFFERING (1.2).
HARDIN AS	02/13/07	0.60	REVIEW COMMENTS TO DRAFT RESITRATION STATEMENT (0.6).
HARDIN AS	02/14/07	4.80	REVIEW AND REVISE SECURITIES FILINGS (3.4); WORKING GROUP TELECONFERENCE RE: SAME (1.4).
HARDIN AS	02/15/07	8.90	WORKING GROUP TELECONFERENCE RE: REGISTRATION STATEMENT (2.5); EMAIL EXCHANGE WITH N. LAZAROVA RE: NON-U.S. REGULATORY MATTERS (0.3); REVIEW DRAFT COMMUNICATION TO NON-U.S. REGULATORY AUTHORITIES (0.3); REVIEW PROPOSED CHANGES TO SECURITIES FILINGS (5.8).
HARDIN AS	02/16/07	13.30	RESPOND TO INQUIRIES FROM N. LAVAROSA RE: FRAMEWORK ISSUES (4.4); DUE DILIGENCE RE: SECURITIES FILINGS (8.9).

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HARDIN AS	02/19/07	10.50	REVIEW VARIOUS ELEMENTS OF SEC DISCLOSURE (5.8); WORKING GROUP TELECONFERENCE RE: SEC DISCLOSURE (2.8); FOLLOW-UP REVIEW RE: SAME (1.9).
HARDIN AS	02/20/07	9.40	REVIEW AND REVISE SEC DISCLOSURE (6.5); TELECONFERENCE WITH W. SHAW RE: SAME (0.3); EMAIL EXCHANGE WITH W. SHAW RE: SAME (0.4); WORKING GROUP TELECONFERENCE RE: SAME (1.1); WORKING GROUP CONFERENCE CALL RE: SEC DISCLOSURE (1.1).
HARDIN AS	02/21/07	6.40	REVIEW EMAIL FROM N. LAZAROVA RE: FOREIGN ANTITRUST SUBMISSION (0.1); REVIEW DRAFT FOREIGN ANTITRUST SUBMISSION (0.4); TELECONFERENCE WITH N. LAZAROVA RE: SAME (0.2); TELECONFERENCE WITH T. MATZ RE: SAME (0.2); EMAIL EXCHANGE WITH N. LAZAROVA RE: SAME (0.4); REVIEW AND REVISE SECURITIES LAW FILINGS (3.9); WORKING GROUP TELECONFERENCE RE: SAME (1.2).
HARDIN AS	02/22/07	11.70	REVIEW ADDITIONAL DRAFT OF NON-U.S. REGULATORY FILINGS (1.2); REVISE PROPOSED NON-U.S. REGULATORY FILING (2.5); TELECONFERENCE WITH N. LAZAROVA RE: SAME (0.2); EMAIL EXCHANGE WITH N. LAZAROVA RE: SAME (0.2); DRAFT MEMO TO WORKING GROUP RE: SAME (0.7); REVIEW AND REVISE PROPOSED SECURITIES FILINGS (6.9).
HARDIN AS	02/23/07	8.30	TELECONFERENCES WITH E. COCHRAN RE: NON-U.S. REGULATORY FILING (0.2); EMAIL EXCHANGE WITH WORKING GROUP RE: SAME (0.3); REVIEW COMMENTS FROM S. CORCORAN RE: SAME (0.4); REVISE PROPOSED FILING (2.9); REVIEW AND REVISE SECURITIES LAW FILINGS (3.4); WORKING GROUP TELECONFERENCE RE: SAME (1.1).
HARDIN AS	02/24/07	1.10	REVIEW REVISED REGULATORY FILINGS (1.1).
HARDIN AS	02/26/07	1.10	REVIEW AND REVISE NON-U.S. REGULATORY FILING (0.7) EMAIL EXCHANGE WITH N. LAZAROVA RE: SAME (0.4).
HARDIN AS	02/27/07	4.10	REVISE BRIEFING PAPER IN CONNECTION WITH NON-U.S. REGULATORY FILING (3.8); EMAIL EXCHANGE WITH F. MORRIS RE: S-1 FILING (0.3).
HARDIN AS	02/28/07	2.20	WORKING GROUP TELECONFERENCE RE: NON-U.S. REGULATORY FILING (1.3); FOLLOW-UP TELECONFERENCE WITH N. LAZAROVA RE: SAME (0.3); EMAIL EXCHANGE WITH N. LAZAROVA RE: SAME (0.2); REVIEW REVISED VERSION OF FILING (0.4).
		86.30	
LOUKO T	02/01/07	2.50	PREPARE MERGER FILING ANALYSIS (2.5).

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2.50

MEISLER RE	02/14/07	2.30	TELECONFERENCE WITH WORKING GROUP RE: 10K (0.5); FOLLOW UP CONFERENCE RE: SAME (0.3); PARTICIPATE ON TELECONFERENCE RE: S-1 (1.5).
MEISLER RE	02/15/07	2.00	PARTICIPATE IN S-1 DRAFTING SESSION (2.0).
MEISLER RE	02/16/07	1.50	REVIEW AND COMMENT ON S-1 (1.5).
MEISLER RE	02/17/07	3.00	CONTINUE REVIEW OF S-1 (3.0).
MEISLER RE	02/19/07	0.40	CONTINUE TO REVIEW S-1 (0.4).

9.20

SCHOCKETT P	02/01/07	6.80	TAX ANALYSIS RE: TAX TREATMENT OF RIGHTS OFFERING (6.8).
SCHOCKETT P	02/02/07	5.80	TAX WORK RE: TREATMENT OF RIGHTS ISSUED IN RIGHTS OFFERING (3.1); TAX WORK RE: LETTER OF TRANSMITTAL (2.7).
SCHOCKETT P	02/03/07	1.10	TAX WORK RE: LETTER OF TRANSMITTAL (1.1).
SCHOCKETT P	02/05/07	3.30	TAX ANALYSIS RE: RIGHTS OFFERING (3.3).
SCHOCKETT P	02/06/07	2.10	TAX WORK RE: LETTER OF TRANSMITTAL (2.1).
SCHOCKETT P	02/07/07	4.10	REVISE TAX DISCLOSURE IN S-1 (2.9); REVISE TAX DISCLOSURE IN LETTER OF TRANSMITTAL (1.2).
SCHOCKETT P	02/08/07	4.40	TAX WORK RE: ANALYSIS OF RIGHTS OFFERING (4.4).
SCHOCKETT P	02/09/07	3.60	TAX ANALYSIS RE: CHARACTERIZATION OF RIGHT OFFERING (3.6).
SCHOCKETT P	02/15/07	1.40	VIDEOCONFERENCE RE: REVISED S-1 (1.2); REVISE TAX DISCLOSURE IN S-1 (0.2).
SCHOCKETT P	02/16/07	0.30	TAX MARKUP OF FORM S-1 (0.3).
SCHOCKETT P	02/22/07	1.70	SENIOR STRATEGY CALL RE: S-1 (1.7).
SCHOCKETT P	02/23/07	0.50	REVIEW REVISED S-1 (0.5).

35.10

STUART NL	02/05/07	4.60	REVIEW AND COMMENT ON S-1 (1.2); INTERNAL TELECONFERENCE RE: SAME (0.3); CONTINUE TO REVIEW AND COMMENT ON S-1 (3.1).
STUART NL	02/06/07	11.90	PREPARE FOR REGISTRATION STATEMENT MEETING (1.5); REVIEW AND COMMENT ON S-1 (3.2); ATTEND S-1 REGISTRATION MEETING WITH CLIENT, FTI, AND ROTHSCHILD ADVISORS (3.0); CONDUCT RESEARCH RE: SIMILAR RIGHTS OFFERINGS AND FOLLOW UP ON POINTS RAISED IN MEETING (4.2).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

STUART NL	02/07/07	8.00	CONDUCT RESEARCH RE: SECURITIES LAWS RELATED TO RIGHTS OFFERINGS (3.2); DRAFT TALKING POINTS ON 1145 EXEMPTION (2.2); REVISE MEMO ON 1145 EXEMPTION (2.6).
STUART NL	02/08/07	2.90	RESEARCH RE: 1145 EXEMPTION (1.2); RESEARCH RE: USG RIGHTS OFFERING (1.7).
STUART NL	02/09/07	2.70	REVIEW AND COMMENT ON S-1 (2.7).
STUART NL	02/12/07	6.20	BEGIN RESEARCH AND REVIEW OF NO-ACTION LETTERS APPLYING SECTION 1145(A)(2) OF THE BANKRUPTCY CODE (6.2).
STUART NL	02/13/07	10.90	CONTINUE TO REVIEW AND REVISE S-1 (5.3); CONTINUE 1145(A)(2) RESEARCH (4.5); BEGIN WORK ON REVISED 1145 MEMO (1.1).
STUART NL	02/14/07	8.70	INTERNAL DISCUSSION RE: EC'S ARGUMENT RE: APPLICATION OF SECTION 1145 (0.7); RESEARCH 1145 EXEMPTION AS USED IN PREVIOUS CASES (6.8); DISCUSSIONS WITH APPROPRIATE PARTIES RE: 2/15 TELECONFERENCE ON REGISTRATION STATEMENT (1.2).
STUART NL	02/15/07	9.70	COMMENT AND REVIEW S-1 (1.4); PREPARE FOR MEETING ON REGISTRATION STATEMENT (1.7); TELECONFERENCE ON S-1 PREPARATION (2.5); INTERNAL DISCUSSION RE: 1145 (1.7); TELECONFERENCE WITH FRIED FRANK RE: S-1 (0.3); RESEARCH RE: OWENS CORNING (2.1).
STUART NL	02/16/07	0.90	RESEARCH RE: OWENS CORNING RIGHTS OFFERING (0.9).
STUART NL	02/17/07	5.20	CONTINUE RESEARCH RE: 1145 EXEMPTION AND RIGHTS OFFERING (2.3); CONTINUE DRAFTING MEMO DISCUSSING EC POINT OF VIEW (2.9).
STUART NL	02/18/07	5.40	RESEARCH RE: 1145 APPLICATION TO RIGHTS OFFERING (1.9); CONTINUE DRAFTING MEMO RE: EC'S VIEW RE: THE RIGHTS OFFERING (2.2); REVIEW S-1 (1.3).
STUART NL	02/19/07	10.10	CONTINUE TO RESEARCH EC'S ARGUMENT RE: APPLICABILITY OF SECTION 1145 (6.3); CONTINUE TO DRAFT MEMO RE: SAME (3.8).
STUART NL	02/20/07	1.20	RESEARCH RE: APPLICABILITY OF SECTION 1145 (1.2).
STUART NL	02/21/07	4.90	REVIEW S-1 AND PREPARE FOR 2/22 MEETING (3.2); CONTINUE TO RESEARCH RE: 1145 APPLICABILITY (1.7).
STUART NL	02/22/07	3.10	REVIEW REVISED S-1 (1.1); TELECONFERENCE WITH WORKING GROUP RE: REVISED S-1 (1.3); FOLLOW-UP MEETING RE: SAME (0.7).

96.40

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

WILSON LD	02/20/07	1.60	PREPARE FOR TELECONFERENCE ON DILIGENCE (0.4); PARTICIPATE ON TELECONFERENCE TO DISCUSS CIRCLE DRAFT (1.2).
WILSON LD	02/22/07	2.10	REVIEW FILING AND RESOLVE LANGUAGE ISSUES ON LABOR MATTERS (0.8); PARTICIPATE ON S-1 TELECONFERENCE WITH CLIENT TO ADDRESS LABOR ISSUES PER MATZ (0.8); REVIEW DOCUMENTS RELATED TO SAME (0.5).
		3.70	
Total Associate		436.40	
TOTAL TIME		<u>920.20</u>	
CLIENT TOTAL		<u>6602.70</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 03/31/07
Bill Number: 1156471

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	02/06/07	Copy Center, D	8.61
In-house Reproduction	02/06/07	Copy Center, D	0.78
In-house Reproduction	02/09/07	Copy Center, D	354.48
In-house Reproduction	02/09/07	Copy Center, D	0.10
In-house Reproduction	02/09/07	Copy Center, D	9.11
In-house Reproduction	02/16/07	Copy Center, D	25.72
In-house Reproduction	02/16/07	Copy Center, D	22.52
In-house Reproduction	02/20/07	Copy Center, D	78.46
In-house Reproduction	02/20/07	Copy Center, D	22.72
In-house Reproduction	02/20/07	Copy Center, D	57.65
In-house Reproduction	02/23/07	Copy Center, D	20.92
In-house Reproduction	02/23/07	Copy Center, D	35.93
In-house Reproduction	02/23/07	Copy Center, D	3.00
		TOTAL IN-HOUSE REPRODUCTION	\$640.00
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	1.00
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.28
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.72
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.04
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.02
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	16.27
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	40.32
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	1.56
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	2.10
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	19.69
		TOTAL TELEPHONE EXPENSE-ECRS ONLY	\$82.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Lexis/Nexis	02/23/07	Lara JR	40.00
TOTAL LEXIS/NEXIS			\$40.00
Westlaw	02/07/07	Schockett P	579.02
Westlaw	02/07/07	Stuart NL	173.65
Westlaw	02/09/07	Schockett P	1,871.69
Westlaw	02/12/07	Stuart NL	343.46
Westlaw	02/13/07	Stuart NL	9.86
Westlaw	02/15/07	Stuart NL	52.79
Westlaw	02/16/07	Schockett P	14.95
Westlaw	02/17/07	Stuart NL	207.03
Westlaw	02/19/07	Stuart NL	248.55
TOTAL WESTLAW			\$3,501.00
Reproduction - color	02/10/07	Copy Center, D	27.59
Reproduction - color	02/13/07	Copy Center, D	27.59
Reproduction - color	02/16/07	Copy Center, D	101.82
TOTAL REPRODUCTION - COLOR			\$157.00
Vendor Hosted Teleconferencing	02/15/07	Teleconferencing Services, LLC	12.67
Vendor Hosted Teleconferencing	02/21/07	Teleconferencing Services, LLC	0.12
Vendor Hosted Teleconferencing	02/22/07	Conference Plus Inc.	30.47
Vendor Hosted Teleconferencing	02/22/07	Teleconferencing Services, LLC	43.65
Vendor Hosted Teleconferencing	02/28/07	LEGAL CONNECT	40.09
TOTAL VENDOR HOSTED TELECONFERENCING			\$127.00
Telephone - Long Distance	02/05/07	Gasaway M	15.00
TOTAL TELEPHONE - LONG DISTANCE			\$15.00
Air/Rail Travel (external)	02/14/07	Butler, Jr. J	323.00
TOTAL AIR/RAIL TRAVEL (EXTERNAL)			\$323.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Out-of-Town Travel	02/05/07	Gasaway M	387.93
Out-of-Town Travel	02/06/07	Gasaway M	421.95
Out-of-Town Travel	02/06/07	Stuart NL	40.01
Out-of-Town Travel	02/07/07	Stuart NL	35.01
Out-of-Town Travel	02/07/07	Stuart NL	45.01
Out-of-Town Travel	02/07/07	Stuart NL	10.00
Out-of-Town Travel	02/07/07	Stuart NL	421.95
Out-of-Town Travel	02/07/07	Gasaway M	60.01
Out-of-Town Travel	02/07/07	Gasaway M	55.01
Out-of-Town Travel	02/14/07	Butler, Jr. J	14.00
Out-of-Town Travel	02/14/07	Butler, Jr. J	224.12

TOTAL OUT-OF-TOWN TRAVEL \$1,715.00

Messengers/ Courier	02/15/07	Messenger Express	61.03
Messengers/ Courier	02/15/07	Messenger Express	41.51
Messengers/ Courier	02/15/07	Messenger Express	41.51
Messengers/ Courier	02/23/07	Straightline Courier	31.51
Messengers/ Courier	02/23/07	Quick Int'l - Ny	51.04
Messengers/ Courier	02/25/07	Arrow Messenger Svc	12.60
Messengers/ Courier	02/28/07	Time Machine	125.80

TOTAL MESSENGERS/ COURIER \$365.00

Out-of-Town Meals	02/05/07	Gasaway M	38.81
Out-of-Town Meals	02/06/07	Stuart NL	14.38
Out-of-Town Meals	02/07/07	Stuart NL	35.08
Out-of-Town Meals	02/07/07	Gasaway M	7.23
Out-of-Town Meals	02/07/07	Gasaway M	8.98
Out-of-Town Meals	02/14/07	Butler, Jr. J	15.52

TOTAL OUT-OF-TOWN MEALS \$120.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Printing to paper from 02/25/07 TIF	Copy Center, D	50.00
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TOTAL PRINTING TO PAPER FROM TIF	\$50.00
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Contracted Catering-NY 02/22/07	Matz TJ	240.00
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TOTAL CONTRACTED CATERING-NY	\$240.00
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TOTAL MATTER	\$7,375.00
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TOTAL CLIENT	\$172,792.00
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SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 04/30/07
Bill Number: 1156504

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	03/03/07	0.40	CONTINUE TO REVIEW S-1 AND FILING TIMETABLE AND RELATED ISSUES FOR PLANNED MARCH 7TH FILING INCLUDING EMAIL FROM J. SHEEHAN (0.4).
BUTLER, JR. J	03/05/07	0.40	CONTINUE TO REVIEW S-1 AND FILING TIMETABLE AND RELATED ISSUES FOR PLANNED MARCH 7TH FILING INCLUDING PLAN INVESTOR COMMENTS (0.4).
BUTLER, JR. J	03/06/07	0.30	CONTINUE TO REVIEW S-1 AND FILING TIMETABLE AND RELATED ISSUES FOR PLANNED MARCH 7TH FILING (0.3).
BUTLER, JR. J	03/07/07	0.60	CONTINUE TO REVIEW S-1 AND RELATED MATTERS RE: TODAY'S FILING WITH SEC (0.4); CONTINUE TO EVALUATE FRIED FRANK COMMENTS AND CONCERNS (0.2).
BUTLER, JR. J	03/21/07	1.00	REVIEW SEC NO-REVIEW LETTER (0.1); INTERNAL WORKING GROUP TELECONFERENCES RE: SAME (0.3); CONFERENCES WITH D. SHERBIN AND J. SHEEHAN RE: SAME (0.2); EMAILS TO STAKEHOLDERS RE: SAME AND NEXT STEPS (0.4).
		2.70	
COCHRAN EL	03/02/07	1.60	REVIEW S-1 ISSUES RELATING TO PLANNED FILING (1.6).
COCHRAN EL	03/05/07	1.70	REVIEW S-1 FILING ISSUES (1.7).
COCHRAN EL	03/06/07	2.90	WORK ON S-1 ISSUES IN ANTICIPATION OF A FILING (2.9).
COCHRAN EL	03/07/07	3.90	WORK ON S-1 FILING (3.9).
		10.10	
MARAFIOTI KA	03/05/07	0.70	CORRESPONDENCE RE: S-1 (0.1); CALL WITH V. MELWANI RE: S-1 (0.2); CONSIDER VARIOUS ISSUES RE: S-1 (0.4).
MARAFIOTI KA	03/06/07	1.40	CALL V. MELWANI AND J. HANSON RE: S-1 (0.3); CORRESPONDENCE RE: SUMMARY OF CONFERENCE (0.7); CONSIDER S-1 ISSUES (0.4).
MARAFIOTI KA	03/07/07	1.10	CORRESPONDENCE EXCHANGE RE: S-1 (1.0); TELECONFERENCE WITH MARJORIE LOEB RE: SAME (0.1).
		3.20	
PANAGAKIS GN	03/05/07	0.80	REVIEW S-1 PRIOR TO FILING (0.8).
PANAGAKIS GN	03/21/07	0.30	ATTENTION TO STATUS OF SEC REVIEW (0.3).
		1.10	
Total Partner		17.10	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

GASAWAY M	03/01/07	1.20	SUBMIT S-1 CHANGES AND FOLLOW UP ON RELATED S-1 MATTERS (1.2).
GASAWAY M	03/02/07	2.10	STATUS TELECONFERENCES AND FOLLOW UP (2.1).
GASAWAY M	03/06/07	3.10	REVISE S-1. MULTIPLE CONFERENCE CALLS RE: SAME. PROVIDE MARKUP TO PRINTER (3.1).
GASAWAY M	03/07/07	1.60	FINALIZE AND FILE S-1 (1.6).
GASAWAY M	03/21/07	1.10	EVALUATE EMERGENCE COMMUNICATIONS (1.1).
GASAWAY M	03/23/07	0.90	CONFERENCE CALL/WEEKLY STATUS UPDATE (0.9).
		10.00	
MCKEON PT	03/05/07	2.70	REVIEW E-MAILS TO AND FROM WHITE AND CASE RE: BLUE SKY DISCLOSURE; REVIEW CERTAIN STATE EXMEPTIONS RELATING TO EXISTING SECURITY HOLDERS AND SECURITY DIVIDENDS (2.7).
MCKEON PT	03/06/07	1.90	TRADE E-MAILS AND VOICE MESSAGES WITH J. MAY OF WHITE & CASE RE: BLUE SKY DISCLSOURE; DISCUSS APPLICABILITY OF EXISTING SECURITYHOLDER EXEMPTION AND REORGANIZATION EXEMPTION WITH R. ALVAREZ OUTSIDE BLUE SKY COUNSEL TO WHITE & CASE (1.9).
MCKEON PT	03/07/07	0.50	PREPARATIONS FOR FILING WITH CERTAIN STATES IN COORDINATION WITH SEC (0.5).
MCKEON PT	03/08/07	0.60	PREPARATIONS FOR FILING WITH CERTAIN STATES IN COORDINATION WITH SEC (0.6).
MCKEON PT	03/09/07	1.00	PREPARATIONS FOR FILING WITH CERTAIN STATES IN COORDINATION WITH THE SEC; REVIEW PROPOSED OFFICER'S CERTIFICATE AND RESPONDED TO COMPANY COUNSEL (1.0).
MCKEON PT	03/12/07	0.80	PREPARATIONS FOR FILING IN CERTAIN STATES IN COORDINATION WITH THE SEC (0.8).
MCKEON PT	03/13/07	1.70	PREPARATIONS FOR FILNIG IN CERTAIN STATES IN COORDINATION WITH SEC; PREPARE FORMS U-1 AND U-2 (1.7).
MCKEON PT	03/16/07	0.70	REVISIONS TO FORM U-1 PAGE 2 PER REQUEST OF ISSUER COUNSEL (0.7).
		9.90	
Total Counsel		19.90	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

GANITSKY DI	03/01/07	2.10	WORK ON LANGUAGE TO S-1 DESCRIPTION OF EPCA AND GENERAL REVIEW OF DOCUMENT (2.1) .
GANITSKY DI	03/02/07	4.30	REVIEW AND COMMENT ON PRESS RELEASE (0.3); WORK ON RIDERS TO S-1 AND REVIEW OF DOCUMENT (3.3); REVIEW MATTERS RE: SPANISH FACILITY AND REQUIRED DISCLOSURE (0.7) .
GANITSKY DI	03/06/07	2.80	MATTERS RE: S-1 INCLUDING REVIEW OF SAME AND OF TALKING POINTS AND PRESS RELEASE RE: SAME (2.8) .
GANITSKY DI	03/07/07	1.20	FINAL REVIEW OF S-1 (1.2) .
GANITSKY DI	03/08/07	0.50	REVIEW FILED S-1 (0.5) .
GANITSKY DI	03/20/07	0.30	MATTERS RE: PUBLIC RELATIONS PERMITTED UNDER FEDERAL SECURITIES LAWS (0.3) .
GANITSKY DI	03/22/07	1.40	REVIEW S-1 IN LIGHT OF SEC NO REVIEW LETTER (1.4) .
		12.60	
GOETZ AJ	03/01/07	3.50	RESEARCH REGARDING RISK FACTORS (1.5); REVISE S-1 (2.0) .
GOETZ AJ	03/02/07	1.80	REVISE S-1 (1.8) .
GOETZ AJ	03/05/07	1.50	REVISE S-1 (0.7); RESEARCH REGARDING STOCK PRICES AND UPDATE S-1 (0.8) .
GOETZ AJ	03/06/07	1.60	REVISE S-1 (1.6) .
GOETZ AJ	03/07/07	1.30	REVISE S-1 (1.3) .
GOETZ AJ	03/20/07	1.00	RESEARCH REGARDING OTHER COMPANIES THAT HAVE FILED PRESS RELEASES AFTER EMERGING FROM BANKRUPTCY (0.5); REVISE RIGHTS CERTIFICATES (0.5) .
GOETZ AJ	03/21/07	0.30	DRAFT RIGHTS CERTIFICATES (0.3) .
GOETZ AJ	03/22/07	1.50	DRAFT RIGHTS CERTIFICATES (1.5) .
		12.50	
HALPER A	03/01/07	4.50	ORGANIZE CIRCLE-DRAFT MATERIALS (3.3); REVISE FORM S-1, WITH SPECIFIC EMPHASIS ON EPCA AMMENDMENT (1.2) .
HALPER A	03/02/07	3.40	REVIEW REVISED S-1 (3.4) .
HALPER A	03/04/07	1.60	REVIEW KEY ISSUES (1.6) .
HALPER A	03/05/07	2.10	REVIEW KEY ISSUES LIST (0.7); DISCUSS STATUS OF REVISED GOVERNANCE DOCUMENTS WITH D. GANTISKY AND E. COCHRAN AND REVIEW S-1 FOR DISCUSSION OF CURRENT GOVERNANCE (1.4) .

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

HALPER A	03/06/07	1.40	REVIEW KEY ISSUES LIST AND DISTRIBUTE IT (0.8); REVIEW RIGHTS OFFERING PRESS RELEASE AND GUIDANCE TO MEDIA; SPEAK WITH MEDIA COORDINATORS AT DELPHI (0.6) .
HALPER A	03/07/07	1.60	REVIEW REVISED FORM S-1 (1.6) .
HALPER A	03/09/07	3.20	REVIEW KEY ISSUES LIST, DISCUSS WITH DELPHI (3.2) .
HALPER A	03/15/07	1.70	CREATE REQUEST AND RESEARCH ISSUES NECESSARY TO REQUEST ADDITIONAL INVESTOR INFORMATION (1.7) .
HALPER A	03/16/07	0.40	DRAFT ADDITIONAL INVESTOR REQUEST LIST (0.4) .
HALPER A	03/17/07	3.60	PREPARE REQUEST FOR INFORMATION AND REVIEW CERTAIN ASSOCIATED LEGAL ISSUES (3.6) .
		23.50	
Total Associate		48.60	
TOTAL TIME		<u>85.60</u>	
CLIENT TOTAL		<u>7218.90</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 04/30/07
Bill Number: 1156504

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	03/09/07	Copy Center, D	2.39
In-house Reproduction	03/20/07	Copy Center, D	150.41
In-house Reproduction	03/23/07	Copy Center, D	6.20
		TOTAL IN-HOUSE REPRODUCTION	\$159.00
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	15.00
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	38.72
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	3.57
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	1.55
Telephone Expense-ECRS only	03/30/07	Telecommunications, D	13.16
		TOTAL TELEPHONE EXPENSE-ECRS ONLY	\$72.00
Postage	03/22/07	Office Admin, D	5.00
		TOTAL POSTAGE	\$5.00
Reproduction - color	03/09/07	Copy Center, D	1,500.00
		TOTAL REPRODUCTION - COLOR	\$1,500.00
Filing/Court Fees	03/14/07	Secretary of State of Illinois	2,500.00
Filing/Court Fees	03/14/07	Secretary of State of Georgia	250.00
Filing/Court Fees	03/14/07	Commissioner of Securities, State of Lou	1,250.00
Filing/Court Fees	03/14/07	Division of Securities, Ohio	1,000.00
Filing/Court Fees	03/14/07	Division of Securities, Ohio	100.00
Filing/Court Fees	03/14/07	State of Oregon	1,500.00
Filing/Court Fees	03/14/07	Texas State Securities Board	1,000.00
Filing/Court Fees	03/14/07	Texas State Securities Board	40.00
Filing/Court Fees	03/14/07	Division of Securities	300.00
Filing/Court Fees	03/14/07	Treasurer of Virginia	700.00
Filing/Court Fees	03/14/07	Wisconsin State Department of Securities	750.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
TOTAL FILING/COURT FEES			\$9,390.00
Messengers/ Courier	03/13/07	Dist Serv/Mail/Page, D	9.44
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
Messengers/ Courier	03/22/07	Dist Serv/Mail/Page, D	10.57
TOTAL MESSENGERS/ COURIER			\$94.00
Telco-Non Astra	03/12/07	Telecommunications, D	2.00
TOTAL TELCO-NON ASTRA			\$2.00
Printing to paper from TIF	03/08/07	Copy Center, D	240.00
TOTAL PRINTING TO PAPER FROM TIF			\$240.00
CLR/Disclosure	03/01/07	Global Securities	351.90
CLR/Disclosure	03/01/07	Global Securities	140.10
TOTAL CLR/DISCLOSURE			\$492.00
TOTAL MATTER			\$11,954.00
TOTAL CLIENT			\$209,947.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 05/31/07

Bill Number: 1158919

NAME	DATE	HOURS	DESCRIPTION
MEISLER RE	04/28/07	0.30	ANALYSIS OF ISSUES RE: RIGHTS OFFERING (0.3).
		0.30	
NOEL GA	04/10/07	1.20	REVIEW DOCUMENTS (0.7); TELECONFERENCE WITH COMPANY (0.5).
NOEL GA	04/17/07	1.60	CORRESPONDENCE; TELECONFERENCE WITH WORKING GROUP (1.6).
NOEL GA	04/18/07	0.20	TELECONFERENCE WITH WORKING GROUP; REVIEW CORRESPONDENCE (0.2).
NOEL GA	04/20/07	0.50	REVIEW DOCUMENTS (0.5).
NOEL GA	04/24/07	1.00	INVESTIGATE LAW RE: REGULATORY MATTERS (1.0).
NOEL GA	04/27/07	2.00	REVIEW DOCUMENTS (0.3); CONFERENCE WITH WORKING GROUP (1.2); CORRESPONDENCE (0.5).
		6.50	
Total Partner		6.80	
GASAWAY M	04/10/07	2.10	TELECONFERENCE WITH J. WILLIAMS AND A. KULIKOWSKI TO DISCUSS SEGMENT REPORTING UPDATES VIS A VIS REGISTRATION STATEMENT EFFECTIVENESS; PRE AND POST CALL RESEARCH INTO ISSUE (2.1).
GASAWAY M	04/24/07	2.60	CONFERENCE WITH G. NOEL AND E. FURMAN RE: REG STATEMENT AND ADDITIONAL INVESTORS (1.5); FOLLOW UP REVIEW OF INTEGRATION ARTICLES (1.1).
		4.70	
Total Counsel		4.70	
FURMAN EC	04/17/07	1.20	REVIEW INTEGRATION RESEARCH MATERIALS (1.2).
FURMAN EC	04/18/07	0.80	REVIEW INTEGRATION RESEARCH MATERIALS (0.8).
FURMAN EC	04/24/07	0.50	MEET WITH WORKING GROUP RE RIGHTS AGREEMENT (0.5).
FURMAN EC	04/27/07	5.20	TELECONFERENCES WITH SKADDEN TEAM RE: PATH 3; REVIEW ISSUES LIST; REVIEW INTEGRATION RESEARCH MATERIALS (5.2).
FURMAN EC	04/28/07	1.20	EVALUATE PATH 3; E-MAIL TO WORKING GROUP RE: SAME (1.2).
FURMAN EC	04/29/07	0.40	PREPARE ISSUES LIST (0.4).
		9.30	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

STUART NL	04/25/07	3.30	RESEARCH RE: RIGHTS OFFERING ISSUES (1.7); RESEARCH RE: "PATH 3" DISTRIBUTION MECHANICS (1.6) .
STUART NL	04/27/07	2.00	REVIEW PROPOSED RIGHTS OFFERING STRUCTURE AND ASSESS POTENTIAL EXEMPTIONS FROM REGISTRATION (2.0) .
		5.30	
Total Associate		14.60	
TOTAL TIME		<u>26.10</u>	
CLIENT TOTAL		<u>6144.00</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 05/31/07
Bill Number: 1158919

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	04/17/07	Copy Center, D	291.00
TOTAL IN-HOUSE REPRODUCTION			\$291.00
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	6.09
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	14.27
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	0.96
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	0.67
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	3.00
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	0.01
TOTAL TELEPHONE EXPENSE-ECRS ONLY			\$25.00
Messengers/ Courier	04/16/07	Dist Serv/Mail/Page, D	11.00
TOTAL MESSENGERS/ COURIER			\$11.00
Telco-Non Astra	04/27/07	Telecommunications, D	14.00
TOTAL TELCO-NON ASTRA			\$14.00
CLR/Disclosure	04/01/07	Global Securities	53.00
TOTAL CLR/DISCLOSURE			\$53.00
TOTAL MATTER			\$394.00
TOTAL CLIENT			\$143,343.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 06/30/07
Bill Number: 1166514

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	05/04/07	0.20	ANALYZE RIGHTS OFFERING ISSUES (0.2) .
MARAFIOTI KA	05/18/07	1.20	CONTINUE TO ANALYZE RIGHTS OFFERING ISSUES (1.2) .
		1.40	
MEISLER RE	05/04/07	0.20	TELECONFERENCE WITH M. WILLIAMS RE: RIGHTS OFFERING INQUIRIES (0.2) .
MEISLER RE	05/21/07	0.80	TELECONFERENCE WITH D. SHERBIN RE: RIGHTS OFFERING SERVICE PROVIDERS (0.1); REVIEW REGULATION M (0.4); CONTINUED REVIEW OF RIGHTS OFFERING (0.3) .
MEISLER RE	05/22/07	0.30	CONTINUE REVIEW OF RIGHTS OFFERING (0.3) .
		1.30	
NOEL GA	05/03/07	0.50	REVIEW DOCUMENTS (0.5) .
NOEL GA	05/08/07	0.50	CONFERENCE RE: TIMING OF RIGHTS OFFERING (0.5) .
NOEL GA	05/11/07	0.20	CORRESPONDENCE RE: RIGHTS OFFERINGS (0.2) .
NOEL GA	05/14/07	0.50	CORRESPONDENCE RE: RIGHTS OFFERINGS (0.5) .
NOEL GA	05/21/07	2.00	TELECONFERENCE WITH M. GASAWAY; INVESTIGATE LAW; TELECONFERENCE WITH RIGHTS OFFERING WORKING GROUP (2.0) .
NOEL GA	05/23/07	0.30	TELECONFERENCE WITH SEC RE: RIGHTS OFFERING (0.3) .
		4.00	
SAGGESE NP	05/08/07	0.90	REVIEW STATUS OF PLAN AND RIGHTS OFFERING AND RELATED ISSUES (0.9) .
SAGGESE NP	05/11/07	0.90	REVIEW RIGHTS OFFERING ISSUES (0.9) .
SAGGESE NP	05/16/07	0.90	REVIEW STATUS AND ISSUES RE: RIGHTS OFFERING AND RELATED ISSUES (TIMING) (0.9) .
SAGGESE NP	05/22/07	0.60	REVIEW SCHEDULE AND RELATED SEC ISSUES (0.6) .
		3.30	
Total Partner		10.00	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

GASAWAY M	04/26/07	2.30	FURTHER RESEARCH RE: RIGHTS OFFERING STRUCTURE AND INTEGRATION ISSUES (2.3).
GASAWAY M	04/27/07	4.30	CONFERENCE WITH WORKING GROUP RE: RIGHTS OFFERING STRUCTURE (2.0); TELECONFERENCE WITH WORKING GROUP ON DEAL STATUS AND STRUCTURE (1.2); FOLLOW UP EMAILS AND PREPARATION OF ISSUES LIST FOR RIGHTS OFFERING (1.1).
GASAWAY M	05/14/07	5.20	TELECONFERENCE RE: PLAN STATUS/ISSUES WITH DELPHI AND SKADDEN WORKING GROUP (4.0); FOLLOWING UP ON RIGHT OFFERING ISSUES AND TIMING (1.0) AND SEGMENT REPORTING 8K (0.2).
GASAWAY M	05/16/07	1.60	REVIEW RIGHTS OFFERING TIMELINE DRAFT (0.4); FOLLOW UP WORKING GROUP CONFERENCES (1.2).
GASAWAY M	05/17/07	1.40	STATUS UPDATE ON DEAL (1.4).
GASAWAY M	05/18/07	0.90	WEEKLY STRATEGY CALL (0.5); FOLLOW UP EMAILS TO M. LOEB RE RIGHTS AGREEMENT RFP (0.4).
GASAWAY M	05/20/07	2.00	PARTICIPATE IN POR CONFERENCE CALL RE RIGHTS OFFERING (2.0).
GASAWAY M	05/21/07	6.20	REVIEW DTM PRESENTATION TIMELINE; RESPOND TO QUESTIONS FROM M. LOEB AT DELPHI; REVIEW RIGHTS OFFERING PRECEDENTS (2.2); REVIEW REGULATION M AND ADOPTING RELEASE/FAQS AS IT RELATES TO REVISED TIMELINE (3.1); DRAFT EMAIL SUMMARY OF ISSUE (0.9).
		23.90	
Total Counsel		23.90	
FURMAN EC	05/01/07	2.40	TELECONFERENCE WITH SKADDEN TEAM; REVIEW ISSUES LIST AND DOCUMENT LIST (2.4).
FURMAN EC	05/03/07	0.80	REVIEW TIMELINE (0.8).
FURMAN EC	05/04/07	1.10	SENIOR STRATEGY WORKING GROUP TELECONFERENCE (1.1).
FURMAN EC	05/08/07	0.40	WORKING GROUP MEETING RE: PATH 3 (0.4).
FURMAN EC	05/11/07	0.50	REVIEW RIGHTS OFFERING SCHEDULE AND OPEN ITEMS WITH WORKING GROUP (0.5).
		5.20	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

STUART NL	05/07/07	3.40	ADDITIONAL RESEARCH RE: RIGHTS OFFERING RELATED TO POR (3.4).
		3.40	
Total Associate		8.60	
TOTAL TIME		<u>42.50</u>	
CLIENT TOTAL		<u>6467.00</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Rights Offering

Bill Date: 06/30/07
Bill Number: 1166514

Disbursement	Date	Vendor/Employee/Dept.	Amount
Messengers/ Courier	05/09/07	Dist Serv/Mail/Page, D	11.08
Messengers/ Courier	05/09/07	Dist Serv/Mail/Page, D	9.59
Messengers/ Courier	05/15/07	Messenger Express	92.33
		TOTAL MESSENGERS/ COURIER	\$113.00
Telco-Non Astra	05/15/07	Telecommunications, D	3.00
		TOTAL TELCO-NON ASTRA	\$3.00
CLR/Disclosure	05/01/07	Global Securities	81.00
		TOTAL CLR/DISCLOSURE	\$81.00
		TOTAL MATTER	\$197.00
		TOTAL CLIENT	\$152,562.00